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FCC Chairman Kevin Martin 445 12 St SW Washington DC 20554

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Federal Communications Commission

Office of the Secretary

Dear Mr. Kevin.

After receiving information regarding the so called flat tax you are wanting to have all cell phone users pay. I decided when this first was sent to me to write you. However it now appears to be that all the letters have been ignored. The number is staimed to be no less then 500,000. How this many can be ignored is questionable. One could wonder if hig business are the main reason for this.

I am one who strongly feels what one pays in taxes should be in DIRECT effect to what the service cost. Under the proposal if I am rig it those companies that have \$1,000 pay the same amount of taxes for their cell service as (we) consumer i. Companies are to easily provided with breaks that are not needed. This has to be one such break.

One of the reasons you want to go with this way of taxing is it "is the way to go." However, what we consumers would like to know is how is this plan "the way to go." For whom is it the way to go. Another issue of this tax is it is claimed the amount paid would go up by as much as 1000%. Sure it is the way to go. But for whom?

Sincerely, Ronnie Cook

> No. of Cocies rec'd Od List ABCDE